

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:FS:MSDEN:DAConrad
POSTF-122980-08

date: SEP 8 2008

to: Vicki Hansen
Acting Director, Exempt Organization Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**
[REDACTED]
Examination Notice Deadline SEPTEMBER 15, 2008

My staff and I have reviewed the proposed Notice of Church Tax Examination ("NCTE") to be issued to [REDACTED]. We have concluded that the proposed NCTE meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur with Area Counsel that the issuance of the proposed NCTE is appropriate given [REDACTED] response to the Notice of Church Tax Inquiry issued on April 15, 2008. The 90 day inquiry period was later extended to September 15, 2008. Accordingly, we have no objections to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on September 15, 2008. If you have any questions about this matter, do not hesitate to contact me.

By: Nancy J. Marks Catherine S. Lutz
Nancy J. Marks Acting Division Counsel /
Division Counsel/Associate Chief Counsel ASAC
(Tax Exempt & Government Entities) Associate Chief
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PMTA: 01977